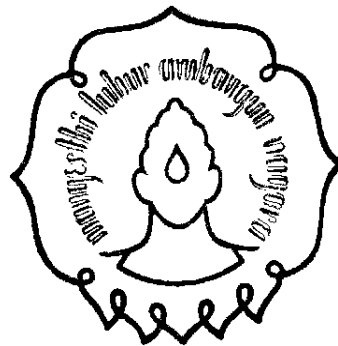


**ACCOUNTING INFORMATION SYSTEM (AIS) ALIGNMENT,
NON-FINANCIAL PERFORMANCE INFORMATION
AND ETHNICITY IN SMALL FIRMS**
(Empirical research on small firms in Yogyakarta)

DISERTATION

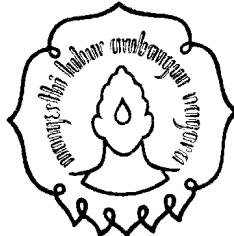


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2017**

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MOTTOS

“La Hawla Wala Quwwata Illa Billah”

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I certify that the ideas, result, analysis and conclusions reported in this dissertation are entirely my own effort, except where otherwise acknowledged. I also certify that the work is original and contains no material previously published or written by another person, except where due reference is made in the text of this dissertation. If there is plagiarism in my dissertation manuscript I am willing that my dissertation are aborted and processed in accordance with the laws (UU No. 2/2003).

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DEDICATION

I dedicate this paper to:

My parents, my wife for their unreserved love support and encouragement.

A. Rasya Adyandra
AA Abiyassa & S. Alkhalifi

ACCOUNTING INFORMATION SYSTEM (AIS) ALIGNMENT,
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Dekeng Setyo Budiarto

ABSTRAK

Sesuai dengan temuan beberapa riset sebelumnya, untuk meningkatkan kinerja perusahaan diperlukan informasi akuntansi yang sesuai antara kapasitas dengan kebutuhan informasi (*Accounting Information System Alignment*). Tujuan penelitian ini adalah menguji pengaruh keunggulan sistem informasi akuntansi (*AIS sophisticated*), komitmen pemilik (*owner commitment*) dan konsultan ahli dari eksternal (*external IT expertise*) terhadap kesesuaian antara sistem informasi akuntansi (*AIS alignment*) dengan kinerja sistem informasi non- finansial pada Usaha Kecil.

Riset ini menggunakan data yang diperoleh melalui kuesioner berdasarkan survey. Kuesioner diberikan kepada 87 pemilik usaha kecil di Yogyakarta yang memanfaatkan teknologi informasi. Kualitas instrumen diuji dengan uji validitas dan reliabilitas. Pengujian hipotesis menggunakan analisis regresi berganda untuk mengetahui pengaruh *AIS sophisticated*, *owner commitment* dan *external IT expertise* terhadap *AIS alignment* dan kinerja sistem informasi non-finansial pada usaha kecil.

Hasil penelitian menunjukkan bahwa *AIS sophisticated*, *owner commitment* berpengaruh pada *AIS alignment* dan kinerja sistem informasi non-finansial, namun *external IT expertise* tidak berpengaruh signifikan terhadap *AIS alignment* dan kinerja sistem informasi non-finansial. Selain itu *AIS alignment* juga berpengaruh terhadap kinerja sistem informasi non-finansial. Terdapat perbedaan persepsi pada kinerja sistem informasi non-finansial antara etnis pribumi dengan etnis China, namun tidak terdapat perbedaan persepsi antara etnis pribumi dengan etnis China pada *AIS alignment*.

Kata kunci: keunggulan sistem informasi akuntansi, komitmen pemilik, konsultan ahli dari eksternal, kesesuaian sistem informasi akuntansi, kinerja sistem informasi non-finansial.

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ABSTRACT

According to the result of previous research, alignment of Accounting Information System (AIS) is needed to have significant impact on the organization performance. The objective of this study is to identify owner commitment, AIS sophisticated and external IT expertise that might lead to AIS alignment on non-financial performance information in small firms.

This study is a survey research by using questionnaire instrument to collect the data needed. Questionnaires were distributed to 87 small firm owners who use information technology in Yogyakarta areas. The data quality resulted from this research instrument usage was evaluated by reliability as well as validity tests. Hypothesis was tested by of multiple regression analysis to examine the effect of AIS sophisticated, owner commitment, external IT expertise on AIS alignment and non-financial performance information.

The results of the research show that AIS sophisticated, owner commitment, have significant impact on AIS alignment and non-financial performance information. Otherwise, external IT expertise has no significant impact on AIS alignment and non-financial performance information. Moreover, AIS alignment has significant impact on non-financial performance information. There is significant different perception on non-financial performance information. Nevertheless, there are no significant differences between Indigenous and non-indigenous ethnic on AIS alignment.

Key words: AIS sophisticated, owner commitment, external IT expertise, AIS alignment, non-financial performance information

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LIST OF ABBREVIATION

AIS	Accounting Information System
MAS	Management Accounting System
MIS	Management Information System
IP Theory	Information Processing Theory
IS	Information System
IT	Information Technology